



Instructions for Change of Account Ownership— Trust/Estate/Sole Prop

Existing Account Owners

The owner(s) of the existing account will complete Step 1 on the following pages. Since the ownership of the account will be changing, a medallion signature guarantee or a signature guarantee is required for each existing account owner's signature to verify his/her identity. A certified death certificate is not needed for a deceased owner if a medallion signature guarantee(s) is obtained by a legal representative (executor, successor trustee, etc.); the date of death for the owner must be provided on the form.

You must return any outstanding certificates of shares before we can complete your transfer request.

Please note, if you will remain an owner upon re-registration of the account, you must sign as an existing account owner AND as a new account owner.

New Account Owners

The new account owner(s) will complete the remainder of the form to identify how the new account should be registered and to establish any features/services for his/her new account. Since the features and services on the existing account will NOT automatically transfer to the new account, this form can be used to re-elect those features.



Change of Account Ownership—Trust/Estate/Sole Prop

Use this form to re-register part or all of the shares in a DWS fund non-retirement account into a new or existing DWS Trust/Estate/Sole Prop, etc. account. Only a U.S. citizen or a resident alien with a valid Social Security number and U.S. residential address may open a new account with this form.

If you are re-registering to S Corp/C Corp/LLC, etc. account, use Change of Account Ownership—S Corp/C Corp/LLC form.

If you are re-registering to an Individual/Joint/UTMA/UGMA account, use the Change of Account Ownership—Individual/Joint/UTMA/UGMA form.

If you wish to re-register a retirement account, or need assistance in completing this form, please contact Shareholder Services at (800)728-3337 or e-mail: service@dws.com.

Paperless Options

DWS is pleased to offer electronic delivery of fund and account documents. You can receive your DWS Fund account statements, transaction confirmations, tax forms, fund prospectuses, updates, annual and semi-annual reports electronically. Once you receive your New Account Confirmation you can register at www.dws.com or by downloading the DWS Direct USA mobile app (available for both iOS and Android) using your new account number. Once you consent, an e-mail will be sent notifying you when new fund or account materials are available for viewing online. Please note that no confidential information will be sent via e-mail. Keep in mind that shareholders who adopt electronic delivery are not subject to the annual maintenance fee of \$20 per fund account.

Existing account owners

Step 1 Existing account information (*Indicates required fields)

Any individual completing this section must also sign and have their signature guaranteed in Step 7.

If all account owners are deceased, this section must be completed by a legal representative (executor, successor trustee, etc.).

* DWS Fund Account Number (We will update all funds held under this account number)

* Existing Owner's Name

Date of Death (if applicable) — MM/DD/YYYY

* ☐ Social Security Number OR ☐ Tax ID

()

* Existing Owner's Name (if any)

Date of Death (if applicable) — MM/DD/YYYY

Daytime Phone Number

Extension

Reason for Transfer¹

On October 3, 2008, the Emergency Economic Stabilization Act, HR1424, was signed into law, which included provisions from the Energy Improvement and Extension Act of 2008, requiring mutual funds to provide cost basis reporting to their customers.

To ensure accurate cost basis reporting, indicate the type of transfer requested and provide transfer details where applicable.

☐ Re-registration (ownership change, divorce²/separation, individual to trust, etc.)³

☐ Death (inheritance)³

Date of Death: _____ Alternate Death: _____ OR Alternate Value: \$ _____ (optional)⁴
MM/DD/YYYY MM/DD/YYYY

☐ Gift⁵

Date of Gift: _____
MM/DD/YYYY

Transfer To

☐ New Account owner (must complete remainder of form)

☐ Existing Account Number _____ (Owner(s) must complete Step 7) of this form.

Important—If ALL shares are selected, the existing account will be closed and if there is checkwriting on the existing account, do not continue to use checks. In order to re-establish the checkwriting feature on the new account, the new owner(s) designated in Step 4 must complete the Checkwriting form in addition to this Change of Ownership form. Once we receive these forms, new checks will be issued reflecting the new account ownership. Please contact Shareholder Services to request the Checkwriting form.

Transfer Amount(s)

If no amount is indicated, all shares will be transferred.

_____	<input type="checkbox"/> All <input type="checkbox"/> Partial (select amount)	_____	\$ _____	OR	_____ %
Fund Name, Number, or NASDAQ Symbol		Share Quantity	Dollar Amount	OR	Percentage
_____	<input type="checkbox"/> All <input type="checkbox"/> Partial (select amount)	_____	\$ _____	OR	_____ %
Fund Name, Number, or NASDAQ Symbol		Share Quantity		OR	Percentage
_____	<input type="checkbox"/> All <input type="checkbox"/> Partial (select amount)	_____	\$ _____	OR	_____ %
Fund Name, Number, or NASDAQ Symbol		Share Quantity	Dollar Amount	OR	Percentage

Cost Basis Information for Partial Transfer Only of Current Account (Optional)

Consult your tax advisor for more details before completing this section.

If you are transferring all shares from the account listed above, or if you are transferring shares purchased prior to January 1, 2012, you do not need to complete this section.

Your current cost basis method will be used to deplete shares for partial transfers unless you specify the shares to be transferred below. If your current method is Average Cost, then shares will be depleted using First-In, First-Out (FIFO).

If the share amount(s) you provide below do not equal the total amount of shares previously indicated in the Transfer Amounts Section, your current cost basis method will be utilized to complete this transfer.

¹ If a reason is not provided this transfer will be defaulted to a transfer due to gift.

² Please include a copy of the divorce decree and/or marriage settlement agreement certified within 60 days.

³ Re-registrations and Death (inheritance) transfers will proportionately deplete gains and losses unless provided alternate instructions below.

⁴ A special rule under the estate tax law allows the executor to elect a different valuation date. Please consult your tax advisor for more details.

⁵ If Gift is selected the account owner receiving the shares must acknowledge whether they will accept the shares valued at fair market value of the date of gift or the settlement date if shares should be transferred at a loss.

Step 1 Existing account information (continued)

Cost Basis Information for Partial Transfer Only of Current Account (Optional) (continued)

Date of Purchase: _____ Number of Shares: _____
MM/DD/YYYY

Date of Purchase: _____ Number of Shares: _____
MM/DD/YYYY

Date of Purchase: _____ Number of Shares: _____
MM/DD/YYYY

Step 2 Legal documentation

For the account types listed below, please provide the most recent versions of the documents listed below. We reserve the right to require additional documents on future transactions. Please note this is not an all inclusive list of documents.

Trust: Trust document (copy of the portion(s) of the trust document that shows the name of the trust, date of the trust, and the trustee name(s)) or Certificate/Affidavit of Trust

Guardianship/Conservatorship: Appointment of Guardian/Conservator certified within 60 days

Sole Proprietorship: Most recent agreement or documentation showing the existence of a sole proprietorship

Estate: Appointment of Executor(trix) certified within 60 days

New account owners

Step 3 Financial advisor for new account

Note: Class A and C shares are designed for investors working with a financial advisor. If you do not designate an advisor, sales charges and fees (if applicable) will be paid to DWS Distributors, Inc., the fund's principal underwriter and distributor.

Name of Firm	Firm Number		
Branch Address	City	State	Zip
Branch Number	()		
Advisor's Name	Advisor's Phone Number	Extension	
E-mail Address	Advisor's Identification Number (if applicable)		

Step 4 Registration and required customer identification information

Important information about procedures for opening a DWS fund account:

To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account or person(s) authorized to effect transactions in an account. When you open an account, we will ask for your name, address, date of birth and other information that will allow us to identify you. Some or all of this information will be used to verify the identity of all persons opening an account.

Please select only one type of registration below. (*Indicates required field)

Entity Account * Indicates required field* Select one: ☐ Trust ☐ Estate ☐ Guardianship/Conservatorship¹ ☐ Sole Proprietorship

Is the entity engaged in Internet Gambling or support companies engaged in Internet Gambling?

* Select one: ☐ Yes ☐ No

If yes, please explain: _____

* Name of Trust/Estate/Sole Proprietorship/Account Owner

* ☐ Social Security Number OR ☐ Tax ID for the entity

* Street Address of Legal Entity (P.O. Box not acceptable)

* City

* State

* Zip

Mailing Address (if different)

* City

* State

* Zip

()

Daytime Phone Number

Extension

E-mail Address

* Date of Trust Agreement (for trusts only) – MM/DD/YYYY

* Name of Trustee/Executor/Guardian/Conservator/Authorized Signer

* Social Security Number of Trustee/
Executor/Guardian/Conservator/
Authorized Signer

* Date of Birth – MM/DD/YYYY

* U.S. Residential Address (P.O. Box not acceptable)

* City

* State

* Zip

Mailing Address (if different)

* City

* State

* Zip

()

Daytime Phone Number

Extension

E-mail Address

* Select one: ☐ U.S. Citizen ☐ Resident Alien If resident alien, please provide country of citizenship: _____

* Name of Co-Trustee/Co-Executor/Authorized Signer (if applicable)

* Social Security Number of
Co-Trustee/Authorized Signer

* Date of Birth – MM/DD/YYYY

* U.S. Residential Address (P.O. Box not acceptable)

* City

* State

* Zip

Mailing Address (if different)

* City

* State

* Zip

()

Daytime Phone Number

Extension

E-mail Address

* Select one: ☐ U.S. Citizen ☐ Resident Alien If resident alien, please provide country of citizenship: _____¹ If acting as the guardian/conservator, please also complete Step 4, with the owner's information.

Entity Account (continued)

For a Trust Account

☐ Check here if the grantor/settlor is the same as the trustee

* For Trust Accounts, Name of Grantor/Settlor (if different from trustee)

* Social Security Number of Grantor/Settlor

* Date of Birth – MM/DD/YYYY

* U.S. Residential Address (P.O. Box not acceptable)

* City

* State

* Zip

* Select one: ☐ U.S. Citizen ☐ Resident Alien If resident alien, please provide country of citizenship: _____

Please attach a separate sheet with the above information for each additional trustee, grantor/settlor, or authorized signer.

For a Trust or Sole Proprietorship

* For a sole proprietorship account, please provide the industry in which the business operates. _____

Is the trust a Statutory Trust: ☐ Yes ☐ No

A Statutory Trust is a legal entity, separate from its trustees and beneficiaries, and is created by filing appropriate documentation with a Secretary State or similar office.

Controlling Persons

Complete this section only if the trust is a Statutory Trust, i.e. a legal entity separate from its trustees and beneficiaries, and is created by filing appropriate documentation with a Secretary of State or similar office.

Please complete this section for an individual with significant responsibility for managing the legal entity, e.g. Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Managing Member, General Partner, President, Vice President, or Treasurer.

If appropriate, an individual listed as an Ultimate Beneficial Owner may also be listed here.

* Name /Title

* Social Security Number

* Date of Birth – MM/DD/YYYY

* U.S. Residential Address (P.O. Box not acceptable)

* City

* State

* Zip

* Select one: ☐ U.S. Citizen ☐ Resident Alien If resident alien, please provide country of citizenship: _____

Ultimate Beneficial Owners

Please provide a listing of all individuals who own, directly or indirectly, 25% or more of the equity interests of the legal entity customer. (If there are none, write "none" above name or leave blank)

* Name _____	* Social Security Number _____	* Date of Birth – MM/DD/YYYY _____	
* U.S. Residential Address (P.O. Box not acceptable) _____	* City _____	* State _____	* Zip _____
* Select one: <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> Resident Alien If resident alien, please provide country of citizenship: _____			

* Name _____	* Social Security Number _____	* Date of Birth – MM/DD/YYYY _____	
* U.S. Residential Address (P.O. Box not acceptable) _____	* City _____	* State _____	* Zip _____
* Select one: <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> Resident Alien If resident alien, please provide country of citizenship: _____			

Please attach a separate sheet with the above information for each additional Ultimate Beneficial Owner.

Cost Basis Election For New Account

Please indicate which type of Cost Basis Reporting you would like DWS to furnish you and the IRS for all accounts.

If nothing is selected, we will default cost basis election to Average Cost.

If nothing is selected as a secondary cost basis election(s) when Specific Lot is selected as primary, we will default secondary election(s) to First-In, First-Out (FIFO).

Select one:

- | | |
|---|---|
| <input type="checkbox"/> Average Cost | <input type="checkbox"/> Specific Lot (if chosen as primary, you must also make secondary selection, below) |
| <input type="checkbox"/> First-In, First-Out (FIFO) | <input type="checkbox"/> First-In, First-Out (FIFO) |
| <input type="checkbox"/> Last-In, First-Out (LIFO) | <input type="checkbox"/> Last-In, First-Out (LIFO) |
| <input type="checkbox"/> High Cost | <input type="checkbox"/> High Cost |
| <input type="checkbox"/> Low Cost | <input type="checkbox"/> Low Cost |
| <input type="checkbox"/> Loss/Gain Utilization | <input type="checkbox"/> Loss/Gain Utilization |

Cost Basis Election (Future Elections)

Please indicate below if you would like to utilize the elections made above for any future new account established under the same SSN or Tax ID (listed above) with DWS.

- ☐ Yes, all future taxable DWS fund accounts under this primary SSN/Tax ID should follow my above Cost Basis Elections.
- ☐ No, I/we do not want to utilize the elections made above for future accounts established under this SSN or Tax ID. I/we understand that all future accounts will utilize the fund's default method unless another method is designated.

Cumulative Discount

Reduced sales charges (Class A shares only—does not apply to money market funds)

If you, your spouse/life partner, or minor children/stepchildren, own shares in other DWS funds, you may be eligible for a reduced sales charge on current and future purchases. See the prospectus or talk with your financial advisor for more information.

Please list the qualifying account numbers below.

Account Number

Account Number

Account Number

Account Number

Cumulative Discount Number (if known)

You may select how your dividends and capital gains are distributed. Dividends and capital gains will automatically reinvest in the same fund account, unless you indicate otherwise below. Refer to the prospectus or contact us if you would like to consider additional options.

☐ Pay Dividends and Short Term Capital Gains in cash. ☐ Pay Long Term Capital Gains in cash.

If you select cash option(s) above distributions will be sent electronically to your bank account if you provide a voided check or deposit slip in Step 6. Otherwise, distribution checks will be sent to the account address.

Bank Instructions

Any bank account owner not listed on the new account must provide a signature with a Signature Guarantee in Step 7, if choosing purchase privileges.

Tape your voided check or deposit slip here to transfer money between your bank and your DWS fund account. Your name and address must be preprinted on the check or deposit slip. Please write "VOID" on your check before sending.

John A. Sample 123 Some Street Anywhere, USA 12345	1083 Date _____
VOID	
PAY TO THE ORDER OF _____ _____ Dollars	<input style="width: 50px; height: 20px;" type="text"/>
ANY BANK, USA For _____	
0123000456 789 12345 0678	

Please indicate the type of account at your financial institution: (Only one type should be selected. If no selection is made, checking will be the default). **We cannot establish banking services from cash management, brokerage or mutual fund checks.**

☐ Checking OR ☐ Savings

If the bank account registration does not match your DWS fund account registration, a Medallion Signature Guarantee is required for the DWS fund account owner(s) and all additional bank account owners.

Purchase

- ☐ I want the ability to move money by telephone or online from my bank account to my DWS fund account. Please tape a voided check above.
-

Redeem

- ☐ I want the ability to move money by telephone or online from my DWS fund account to my bank account. Please tape a voided check above.
-

Wire Redemption

- ☐ I authorize the fund or its agents to honor telephone or other instructions from any authorized person for the redemption of fund shares. Proceeds are to be wire transferred to my financial institution account above. Please tape a voided check above.
-

Telephone Exchange and Check Redemption

Exchanges and redemptions are permitted by telephone **UNLESS** you indicate otherwise below:

- ☐ I **DO NOT** authorize exchanges between DWS funds upon instruction from any authorized person by telephone.
- ☐ I **DO NOT** authorize redemptions by check to the address on record upon instruction from any authorized person by telephone.

Forms commonly used with this document

Checkwriting: To add checkwriting (money market funds only)

Non-IRA Electronic Services Form: To establish an automatic investment plan.

By signing this form:

I certify that I have the authority and legal capacity to open this account and to establish and use any related privileges. I understand that by completing this form, I will be investing in shares that I have identified in this application. For each fund, I have received the prospectus, I understand the investment objectives, and agree to the terms and conditions set forth in the prospectus and statement of additional information.

I authorize DWS Service Company and its agents to act on any instructions (including telephone or electronic instructions, as applicable) they reasonably believe to be genuine for services requested and/or received automatically. DWS Service Company will use reasonable security procedures to provide assurance that telephone or electronic instructions are genuine, including verifying the identity of the caller, and will not be responsible for acting on instructions reasonably believed to be genuine.

I understand that it is my responsibility to monitor the activity in my account, including opening all mail received from the fund promptly, and to protect sensitive account information, including my online username and password. The DWS Account Security Program provides further information on protecting my account. I agree to notify DWS Service Company immediately if I suspect someone has gained unauthorized access to my account.

I authorize my bank to honor all entries to my bank account arising in connection with any services I select or receive automatically. The power will continue if I am disabled or incapacitated. I understand that if I choose to invest in my account through the automatic investment plan, my investments will continue regardless of share price levels, and there is no assurance of profit or protection against loss in down markets. I have considered my ability to maintain this plan during such times.

I consent to the "household" delivery of any fund prospectuses, shareholder reports or other documents (except transaction confirmations and account statements) that I must legally receive. This means that I, and any other fund shareholder residing at my address and perceived to be a member of my family, will receive a single prospectus or report at our address. Please note that the "household" delivery of mail may reduce the amount of mail you receive from us, and it may also help to lower fund expenses.

☐ Please check this box if you do not consent to "householding." Each shareholder at your address will receive his or her own prospectus or report.

I understand that if my account has no activity and/or if no contact is made for certain specified time periods, DWS Service Company may be required to transfer it to the appropriate state under abandoned property laws.

I certify that I have relied on my own judgment or that of my advisor with respect to the suitability of each investment for this account, and acknowledge that DWS has not provided me with a recommendation or with investment, tax or legal advice of any kind.

As the account owner receiving shares transferred as a gift into an existing account, I accept the shares valued at fair market value of the date of gift or the settlement date if the shares should be transferred at a loss.

☐ Please check this box if as the account owner receiving shares transferred as a gift into an existing account, you do not accept the shares valued at fair market value of the date of gift or the settlement date if the shares should be transferred at a loss. If you choose not to accept the shares at a loss a new account will be established for these shares.

I certify under penalties of perjury that:

1) the Social Security or tax identification number provided on this form is correct and may be used for any account opened for me; and 2) unless the box below is checked, I am not subject to backup withholding because a) I am exempt from backup withholding; or b) the Internal Revenue Service (IRS) has not notified me that I am subject to backup withholding as a result of failure to report all interest or dividends; or c) the IRS has notified me that I am no longer subject to backup withholding; and 3) I am a U.S. person (including a U.S. resident alien).

☐ Please check this box only if you are subject to backup withholding. Please include a copy of the notification letter you received from the IRS.

I understand that these Authorizations and Certifications will apply to any DWS fund investment I make now or in the future and that these terms replace the terms contained in any New Account Application I signed previously. The Authorizations and Certifications apply to each person who signs this Change of Account Ownership form.

I understand and consent to DWS' collection, verification, and retention of information (as set forth in this form) that identifies each person who opens an account. I certify that all account information and disclosures made on this form are true and accurate.

Please sign below exactly as your name(s) appears/will appear on the registration of your fund account(s). All account owners must sign. Your signature indicates that you have read, understood, and agreed to the terms stated on this form. The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

If you are a current account owner and will continue to be an account owner, you must sign both under "Existing account owners," and "New account owners."

Existing Account Owners

By signing the Change of Account Ownership form, the owner(s) of the account referenced in Step 1 hereby authorizes and approves that all fund shares held in his/her account be transferred to the new owner(s) as set forth herein.

All owners listed in Step 1 of this form must sign here and have their signature guaranteed.

Print Name

Signature of Existing Account Owner
(If acting on behalf of the account owner you must sign in capacity†)

Date – MM/DD/YYYY

Affix Medallion Signature Guarantee or Guarantee stamp
(a notary seal is not acceptable)

Print Name

Signature of Existing Account Owner (if any)

Date – MM/DD/YYYY

Affix Medallion Signature Guarantee or Guarantee stamp
(a notary seal is not acceptable)

Special note to Medallion Signature Guarantee guarantors: By affixing the Medallion Signature Guarantee, you are verifying the identity of the individuals and entities assigned to this account and are accepting liability for any misrepresentation as it applies to this registration and any accompanying documentation.

New Account Owners

Medallion Signature Guarantee Requirements:

- A Medallion Signature Guarantee is NOT required if your bank account matches the DWS fund account registration.
- If the bank account registration does not match your DWS fund account registration, a Medallion Signature Guarantee is required for the DWS fund account owner(s) and all additional bank account owners.
- A Medallion Signature Guarantee is required if you request a redemption check be made payable to a special payee and/or sent to an address different from the address of record OR the redemption check proceeds exceed \$100,000.

New Account Owner's Name/Trustee/Executor/Custodian/Authorized Signer

Print Name/Title

Signature of New Account Owner
(If acting on behalf of the account owner you must sign in capacity†)

Date – MM/DD/YYYY

Affix Medallion Signature Guarantee or Guarantee stamp
(a notary seal is not acceptable)

Co-Trustee/Co-Executor/Authorized Signer (if any)

Print Name/Title

Signature of New Account Owner
(If acting on behalf of the account owner you must sign in capacity†)

Date – MM/DD/YYYY

Affix Medallion Signature Guarantee or Guarantee stamp
(a notary seal is not acceptable)

Co-Trustee/Co-Executor/Authorized Signer (if any)

Print Name/Title

Signature of New Account Owner
(If acting on behalf of the account owner you must sign in capacity†)

Date – MM/DD/YYYY

Affix Medallion Signature Guarantee or Guarantee stamp
(a notary seal is not acceptable)

Bank Account Owner if Different from DWS Fund Account Owner (if applicable)

Print Name/Title

Signature of Bank Account Owner

Date – MM/DD/YYYY

Affix Medallion Signature Guarantee or Guarantee stamp
(a notary seal is not acceptable)

Special note to Medallion Signature Guarantee guarantors: By affixing the Medallion Signature Guarantee, you are verifying the identity of the individuals and entities assigned to this account and are accepting liability for any misrepresentation as it applies to this registration and any accompanying documentation.

Medallion Signature Guarantee

A Medallion Signature Guarantee is issued by a bank, savings and loan, trust company, credit union, broker/dealer, or any member or participant of an approved signature guarantee program. Please note that a notary public is not an acceptable guarantor. An officer of the institution will ask for identification to be sure that you are, in fact, the person identified on this form and the person signing it. Once the guarantor has reviewed your request, verified your identity and your authority to act on the account presented to them, they will affix a Medallion Signature Guarantee stamp to your form.

DWS prefers Medallion Signature Guarantee stamps. We must receive an original stamp. If more than one signature is required on this form, we will need separate stamps for each signature. If you are obtaining a non-Medallion Signature Guarantee, please contact us. We may require additional documentation to complete your request.

† If acting on behalf of the account owner, or an entity such as a Trust, a Company, or an Estate, you must sign in the capacity of your title as it relates to this account, account, i.e; Maria Perez, Trustee; Mohammad Patel, President; Keisha Jones, Executor; etc. The institution providing the Medallion Signature Guarantee for these types of accounts will require additional documentation. You may wish to contact the institution to confirm the documentation they require to provide you with a Medallion Signature Guarantee.

Client check list

Before mailing this application, please check that you have:

Existing Owners:

- ☐ Provided information on existing ownership.

New Owners:

- ☐ Selected one account type.
- ☐ Selected all other options you, as the new owner, wish to have set up and supplied the required information.

Existing and New Owners:

- ☐ Provided the most recent versions of the documents listed for entity accounts (Appointment of Guardian/Conservator/Executor certified within 60 days. Portion of trust that shows trust name, date & trustees. Reference Step 2 for more details).
- ☐ Signed and, if required, had your signature guaranteed.
- ☐ Made a copy of all information you are supplying for your records.

Please mail completed form to:

DWS Service Company
P.O. Box 219151
Kansas City, MO 64121-9151

Overnight Address:

DWS Service Company
430 W. 7th Street
Suite 219151
Kansas City, MO 64105-1407

The brand DWS represents DWS Group GmbH & Co. KGaA and any of its subsidiaries such as DWS Distributors, Inc. which offers investment products or DWS Investment Management Americas, Inc. and RREEF America L.L.C. which offer advisory services.

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